## SEVENTY-THIRD ANNUAL REPORT

of the

## PROCEEDINGS AND DECISIONS

of the

## STATE TAX COMMISSION OF MISSOURI



BRUCE E. DAVIS, Chairman VICTOR CALLAHAN, Commissioner WILL KRAUS, Commissioner

STACEY JACOBS, Administrative Secretary

For the YEAR ENDING DECEMBER 31, 2018

I, Stacey Jacobs, Administrative Secretary of the State Tax Commission, hereby certify that the following is a true and correct copy of the Proceedings and Decisions of the State Tax Commission, including its proceedings and decisions while acting as a Board of Equalization of the State of Missouri for the year ending December 31, 2018, and is published in compliance with Section 138.440, Revised Statutes of Missouri.

Dated at Jefferson City, Missouri, this 31st day of December, 2018.

STACEY JACOBS Administrative Secretary

## LETTER OF TRANSMITTAL

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Jefferson City, Missouri December, 2018

To the One Hundredth General Assembly of the State of Missouri:

In compliance with the provisions of Section 138.440, Revised Statutes of Missouri, the State Tax Commission of Missouri herewith submits its Seventy-Third Annual Report of the Proceedings and Decisions relative to the work of the Commission for the year 2018.

BRUCE E. DAVIS, Chairman VICTOR CALLAHAN, Commissioner WILL KRAUS, Commissioner

STACEY JACOBS, Administrative Secretary

Individuals requiring information not contained in this report may obtain information by writing to:

Administrative Secretary State Tax Commission of Missouri Post Office Box 146 Jefferson City, MO 65102-0146